

ors who have claims on the Potomac Company, but it is probable some arrangements may hereafter be made with them also.

The late agent is of opinion, that if a commissioner of the revenue was appointed by the state to reside in the city of Baltimore, it would be found of considerable advantage, and would increase the revenue, without adding to the expenses of collection, as the commissions now paid for that object to the clerk of the county and of the city court, would be a sufficient compensation for his trouble. It is from Baltimore that a large proportion of the state revenue is derived, and being on the spot, evasions of the license laws would more seldom occur. He should grant all licenses, and return a list of the same to the clerks of the city or county court, or the licenses might be returned to the proper court to be recorded, so that lists of the same might be laid before the grand juries.

The revenue of Maryland is collected and disbursed at very little expense; the duties of the treasurer are very severe, and highly responsible, and he is not allowed a single clerk to assist him; this is a subject which requires the attention of the legislature, when revising or reviewing the revenue system.

It is recommended to the legislature to pass a resolution authorising the treasurers of the state to close all the accounts of public debtors, on their having paid since eighteen hundred and twenty-one, or hereafter paying, the principal, and six per cent interest on the same, in some cases nine per cent. additional interest is chargeable, but is always released by the legislature, and it will save much trouble in stating the accounts, as well as saving the time of the legislature, in passing separate resolutions in each case.

If the office of state agent is continued, his duties may be rendered more easy. He is compelled, by the act of eighteen hundred and twenty-four, to visit every county on the western shore twice a year, in the months of May and November, and this is not always necessary, as the accounts have been often transmitted by the county clerks, and the money paid into the treasury even before the agent called upon them. In case of neglect of duty on the part of the officer, he might be reported by the treasurer to the agent or to the attorney for the state.

The legislature is respectfully referred, for further information as to the situation of the invalid debts due to the state, to the resolution number twenty-four, passed at December session eighteen hundred and twenty-one, which